1. A method comprising:

forming a first trench on a semiconductor structure;

covering said first trench and said structure;

etching said covering while leaving a portion of said covering in said first trench; and

forming a second trench across said first trench shallower than the first trench.

2. The method of claim 1 including forming two trenches of different depths using only one polishing step.

3. The method of claim 2 including polishing both trenches together in the same step after both trenches have been formed.

4. The method of claim 1 wherein covering one of said trenches includes covering said trench with a spin on glass.

5. An integrated circuit comprising:

a semiconductor structure;

a first trench formed of a first depth in said semiconductor structure; and

a second trench formed of a second depth crossing said first trench, deeper than said first depth, in said

semiconductor structure and said second trench housing said second depth where said second trench crosses said first trench.

6. A method comprising:

forming a first trench in a semiconductor structure;

forming a covering for the first trench and said structure to prevent further trench etching of said first trench;

etching through said covering on the structure while leaving a portion of said covering in said first trench; and

with said first trench covered, trench etching a second trench that is shallower than said first trench.

7. The method of claim 6 wherein covering said first trench includes covering said first trench with spin on glass.

8. The method of claim 6 including forming a covering that is deeper in said first trench than over the structure.

9. The method of claim 6 including covering said first trench with a spin-on glass.

10. An integrated circuit comprising:

a semiconductor structure;

a first trench formed of a first depth in said semiconductor structure;

a covering on said first trench and over said semiconductor structure, said covering being thicker in said first trench than over said semiconductor structure; and

said covering having an opening to define a region for a second trench.

11. The circuit of claim 10 wherein said covering is spin-on glass.

12. A method comprising:

forming a first trench and then a second trench wherein said first trench is deeper than said second trench; and

covering said deeper trench while forming said shallower trench.

13. The method of claim 12 including forming said covering thicker in said deeper trench than over said structure.

14. The method of claim 13 including covering said deeper trench in said structure with spin-on glass.

15. The method of claim 13 including defining an opening on said structure through said covering and etching said shallower trench.